

# WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
<b>REVENUES</b>					<b>Fund</b>
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	2,367,815	-	432,312
299	Unassigned Fund Balance	-	3,371,465	-	-
301-01	Property Tax Current Year	40,545,007	40,545,007	-	-
301-02-05	Prior Year Taxes	2,272,500	2,272,500	-	-
301-06	Supplemental Taxes	360,000	360,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	27,500	27,500	-	-
301-10	Prior Years Fifth & Other Prior years	10,000	10,000	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	1,405,000	1,405,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	900,000	900,000	-	-
305	Coal Severance Tax	N/A	N/A	1,218,319	1,218,319
306	Gas & Oil Severance Tax	370,000	370,000	-	-
307	Horse & Dog Racing Tax	6,200	6,200	-	-
308	Wine & Liquor Tax	200,000	200,000	-	-
309	Hotel Occupancy Tax	600,000	750,000	-	-
310	Waste Coal	7,500	7,500	-	-
311	Payment in-Lieu of Taxes	2,145	2,145	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	15,000	15,000	-	-
322	Federal Grants	370,039	578,539	-	-
323	State Grants	260,977	368,449	-	-
324	Other Grants	483,303	483,303	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	52,000	52,000	-	-
329	Sheriff's Service of Process	45,000	45,000	-	-
330	Sheriff's Earnings	25,000	25,000	-	-
331	County Clerk's Earnings	454,130	454,130	-	-
332	Circuit Clerk's Earnings	250,000	250,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	21,000	21,000	-	-
336	Map Sales	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	125,000	125,000	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	-	-	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	100,000	100,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	-	-	-	-
362	Regional Jail Operations Partial Reim.	400,000	400,000	-	-
365	Interest Earned	4,000	4,000	1,000	1,000
366	Miscellaneous Revenue	36,900	45,567	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	-	-	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	950,000	950,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	625,280	640,941	-	-
383	Parking	94,000	94,000	-	-
384	Sale of Fixed Assets	-	6,200	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	100,000	1,424,305	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	500,000	500,000	-	-
395	Magistrate Court Reimbursements	75,000	75,000	-	-
396	Worthless Check Reimbursements	20,000	20,000	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
399	Transfers Assessor's Valuation Fund	-	-	-	-
<b>Total Revenues</b>		<b>51,727,481</b>	<b>59,287,566</b>	<b>1,219,319</b>	<b>1,651,631</b>
<b>General Government Expenditures</b>					
401	County Commission	6,219,335	9,568,306	-	-
402	County Clerk	2,151,332	2,185,322	-	-
403	Circuit Clerk	2,353,462	2,369,735	-	-
404	Sheriff - Treasurer	2,423,219	2,423,219	-	-
405	Prosecuting Attorney	3,928,747	3,931,140	-	-
406	Assessor	3,126,267	3,188,875	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	70,000	70,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	60,000	60,000	-	-
413	Elections - County Clerk	657,000	696,361	-	-
415	Magistrate Court	30,761	41,959	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	163,805	164,097	-	-
419	Personnel Office	-	-	-	-
420	Custodial	726,119	726,119	-	-
421	Civil Service	8,000	8,000	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	440,000	440,000	-	-
424	Courthouse	1,106,994	1,231,072	-	-
425	Other Buildings	990,946	1,025,062	-	-
426	Printing	-	-	-	-
427	Microfilm	321,000	321,000	-	-
428	Data Processing	399,432	419,772	-	-
429	Regional Development Authority	52,993	52,993	-	-
430	Community Development	711,063	739,661	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	140,000	140,000	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	2,800	2,800	358,598	722,069
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	389,954	402,954	-	-
443	State Grants	589,045	589,045	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	90,000	90,700	-	-
696	Transfer to Financial Stabilization Fund	1,250,000	1,750,000	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	750,000	-	-
699	Contingencies - Not to Exceed 10% of Budget	100,000	100,000	-	-
<b>Total General Government Expenditures</b>		<b>28,502,274</b>	<b>33,488,192</b>	<b>358,598</b>	<b>722,069</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	10,900,689	10,909,683	-	-
701	Sheriff - Service of Process	649,215	649,215	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	4,500,000	6,437,938	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	403,921	403,921
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	476,243	548,015	-	-
712	Communication Center	-	-	-	-
713	Fire Department	520,000	542,422	376,800	382,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	212,500	212,500	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>17,258,647</b>	<b>19,299,773</b>	<b>780,721</b>	<b>785,921</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	200,000	200,000	-	-
801	Mental Health	123,060	124,060	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	1,000	1,000	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	113,500	113,500	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>437,560</b>	<b>438,560</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	1,411,000	1,411,000	50,000	113,641
901	Swimming Pools	-	-	-	-
902	4 - H Camp	100,000	100,000	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	600,000	750,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	3,300,000	3,300,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>5,411,000</b>	<b>5,561,000</b>	<b>50,000</b>	<b>113,641</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Kim Fleck</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	30,000	30,000
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		-	-	30,000	30,000
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	307,278	-	-
974	State Grants	18,000	18,000	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	100,000	174,763	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		118,000	500,041	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

County: Kanawha

Fiscal Year: 2015 - 2016

Contact: Kim Fleck

Phone No: 304-357-0179

### SUMMARY

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
General Government Expenditures	28,502,274	33,488,192	358,598	722,069
Public Safety Expenditures	17,258,647	19,299,773	780,721	785,921
Health & Sanitation Expenditures	437,560	438,560	-	-
Culture & Recreation Expenditures	5,411,000	5,561,000	50,000	113,641
Social Services Expenditures	-	-	30,000	30,000
Capital Projects Expenditures	118,000	500,041	-	-
GRAND TOTAL ALL EXPENDITURES	51,727,481	59,287,566	1,219,319	1,651,631
TOTAL REVENUES	51,727,481	59,287,566	1,219,319	1,651,631
Out of Balance	-	-	-	-